

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**
: **Case No. 08-13555 (JMP)**
LEHMAN BROTHERS HOLDINGS INC., et al., : **Jointly Administered**
: **Debtors.** :
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In re: : **SIPA Proceeding**
: **Case No. 08-01420 (JMP)**
LEHMAN BROTHERS INC., :
: **Debtor.** :
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**ORDER DENYING MOTION OF OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF LEHMAN BROTHERS HOLDINGS INC., ET AL.,
PURSUANT TO 11 U.S.C. § 105(a), FED. R. CIV. P. 60(b), AND FED. R.
BANKR. P. 9024, FOR RELIEF FROM ORDER UNDER 11 U.S.C. §§ 105(a),
363, AND 365 AND FEDERAL RULES OF BANKRUPTCY PROCEDURE 2002, 6004
AND 6006 AUTHORIZING AND APPROVING (A) SALE OF PURCHASED ASSETS
FREE AND CLEAR OF LIENS AND OTHER INTERESTS AND (B) ASSUMPTION
AND ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES,
DATED SEPTEMBER 20, 2008 (AND RELATED SIPA SALE ORDER)**

Upon consideration of (i) the Motion Of Official Committee Of Unsecured Creditors (the “Committee”) Of Lehman Brothers Holdings Inc., Et Al., Pursuant To 11 U.S.C. § 105(A), Fed. R. Civ. P. 60(B), And Fed. R. Bankr. P. 9024, For Relief From Order Under 11 U.S.C. §§ 105(A), 363, And 365 And Federal Rules Of Bankruptcy Procedure 2002, 6004 And 6006 Authorizing And Approving (A) Sale Of Purchased Assets Free And Clear Of Liens And Other Interests And (B) Assumption And Assignment Of Executory Contracts And Unexpired Leases, Dated September 20, 2008 (And Related SIPA Sale Order) And Joinder In Debtors’ Motion For An Order Under Rule 60(B) To Modify Sale Order, dated September 15, 2009 (the “Committee Rule 60(b) Motion”) (Ch. 11 Docket No. 5169, SIPA Docket No. 1686), (ii) the Motion of Barclays’ Capital Inc. To Enforce The Sale Order And Secure Delivery Of All Undelivered Assets, dated January 29, 2010 (the “Barclays Enforcement Motion”) (Ch. 11 Docket No. 6814, SIPA Docket No., 2581), (iii) the extensive record of briefing, declarations, and exhibits

submitted by the Committee, Barclays, Lehman Brothers Holdings, Inc. (“LBHI”) and the SIPA Trustee for Lehman Brothers Inc. (the “Trustee,” and together with LBHI, the Committee, and Barclays, the “Parties”), (iv) the Complaint For Declaratory Relief Pursuant To 11 U.S.C. § 105(a) And 28 U.S.C. §§ 2202 And An Accounting, dated November 16, 2009 filed in Adversary Proceeding No. 09-01733, (v) and the oral arguments with respect to, among other things, the Committee Rule 60(b) Motion, heard by the Court on April 9, 2010 and October 21, 2010, (vi) the testimony presented at, and the documents received and admitted into evidence by the Parties during the evidentiary hearing held by the Court commencing on April 26, 2010 and concluding on or about October 18, 2010, (vii) the Court’s Opinion On Motions Seeking Modification Of The Sale Order Pursuant To Rule 60(B), The Trustee’s Motion For Relief Under The SIPA Sale Order, Barclays’ Cross-Motion To Enforce The Sale Orders And Adjudication Of Related Adversary Proceedings, dated February 22, 2011 (Ch. 11 Docket No. 14612, SIPA Docket No. 4105 (the “Memorandum Opinion”), and (viii) all prior pleadings, filings, oral arguments, submissions and Court rulings in relation to the Committee Rule 60(b) Motion; and this Court having jurisdiction to consider the Committee Rule 60(b) Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Committee Rule 60(b) Motion and the relief requested therein being core proceedings pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 157(a), 1408, and 1409; and for the reasons set forth in its Memorandum Decision, it is hereby

ORDERED that for the reasons set forth in the Memorandum Opinion, the Committee
Rule 60(b) Motion is denied.

Dated: July 15, 2011
New York, New York

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE